

**DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION**
ATTORNEY DOCKET NO. 200310590-1

As a below named inventor, I hereby declare that:

My residence/post office address and citizenship are as stated below next to my name;

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Method, System and Computer-Readable Medium for Generating a Multi-Channel Audio Signal from a Monophonic Audio Signal

the specification of which is attached hereto unless the following box is checked:

() was filed on _____ as US Application No. or PCT International Application
Number _____ and was amended on _____ (if applicable).

I hereby state that I have reviewed and understood the contents of the above-identified specification, including the claims, as amended by any amendment(s) referred to above. I acknowledge the duty to disclose all information which is material to patentability as defined in 37 CFR 1.56.

Foreign Application(s) and/or Claim of Foreign Priority

I hereby claim foreign priority benefits under Title 35, United States Code Section 119 of any foreign application(s) for patent or inventor(s) certificate listed below and have also identified below any foreign application for patent or inventor(s) certificate having a filing date before that of the application on which priority is claimed:

| COUNTRY | APPLICATION NUMBER | DATE FILED | PRIORITY CLAIMED UNDER 35 U.S.C. 119 |
|---------|--------------------|------------|--------------------------------------|
| | | | YES: _____ NO: _____ |
| | | | YES: _____ NO: _____ |

Provisional Application

I hereby claim the benefit under Title 35, United States Code Section 119(e) of any United States provisional application(s) listed below:

| APPLICATION NUMBER | FILING DATE |
|--------------------|-------------|
| | |
| | |

U. S. Priority Claim

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

| APPLICATION NUMBER | FILING DATE | STATUS (patented/pending/abandoned) |
|--------------------|-------------|-------------------------------------|
| | | |
| | | |
| | | |

POWER OF ATTORNEY:

As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Customer Number **022879**

Place Customer
Number Bar Code
Label here

Send Correspondence to:
HEWLETT-PACKARD COMPANY
Intellectual Property Administration
P.O. Box 272400
Fort Collins, Colorado 80527-2400

Direct Telephone Calls To:

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of Inventor: David H. Hanes Citizenship: USA

Residence: 6503 14th St. SW, Loveland, CO 80537

Post Office Address:

David H. Hanes
Inventor's Signature

1-23-2004
Date